

# Supplemental Annual Financial Report (AFR)

County Treasurers Annual Conference 2013

## Supplemental AFR

- The purpose of the form is to enable the county auditor to gather financial information for funds (monies) that are not on the county auditor's funds ledger.

## Determining Which Additional Funds to Report

- We hope that the Auditor will request the Supplemental AFR for the outside funds
- Treasurer's After Settlement Collections and funds that do not flow through the auditor's funds ledger
- No longer pick up funds with timing differences



## Where is the Supplemental AFR?

- [www.in.gov/sboa](http://www.in.gov/sboa)
- Click on Gateway
- Click on Gateway Annual Report
- Scroll down to Gateway Annual Report Resources
- Here is the link:

<http://www.in.gov/sboa/3700.htm>

## Here's What We Found Still Applicable for County Treasurers in Our Review of Several County Audit Reports

- After Settlement Collections
- Cash Change
- Petty Cash



## What is After Settlement Collections Fund?

- Tax Collections and Other Sources
- Everything held that has not been quietused
- Everything above the funds ledger on the left side of the Treasurer's Cashbook



## Supplemental AFR Contents

- Due Date: to the Auditor by January 20
- Contact Information
- Fund Name
- Beginning Investment Balance
- Ending Investment Balance
- Beginning Cash Balance
- Other Receipts
- Other Disbursements
- Ending Cash Balance
- Indication of whether or not this is a new fund
- Certification of responsible official

## Supplemental AFR

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	2,555,222	1,999,999	2,555,222	1,999,999

From the Treasurer's Cashbook

Reverses last year's entry

## Supplemental AFR

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
After Settlement Collections	2,555,222	1,999,999	2,555,222	1,999,999

Calculated ending balance should equal cashbook

Adds current Treasurer unquietused holdings from the cashbook

## Supplemental AFR

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
Cash Change	1,500	0	0	1,500
Petty Cash	300	0	0	300